

06-11-2100
BROWN RAYSMAN MILLSTEIN FELDER & STEINER LLP

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VIA EXPRESS MAIL

Assistant Commissioner for Patents
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June 7, 2001

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Re: Title: COMPUTERIZED SYSTEM AND METHOD FOR OPTIMIZING
AFTER-TAX PROC

Filing Date: 2/18/2000

Serial No./Patent No.: 09/507,360 /

Dear Sir:

Please be advised that as of June 11, 2001, the law firm of Brown Raysman Millstein Felder & Steiner, LLP, attorneys of record for the referenced patent, is moving its New York office from:

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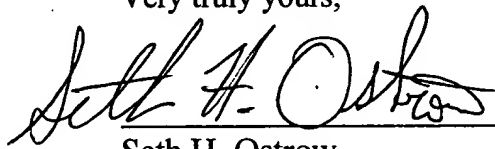
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Therefore, please direct all future correspondence to this new address as of the date mentioned above. In addition, please update your records accordingly and place this notice in the pertinent patent file.

If you have any questions concerning the above, please do not hesitate to contact the undersigned.

Very truly yours,

A handwritten signature in cursive script, appearing to read "Seth H. Ostrow", written over a horizontal line.

Seth H. Ostrow
Attorney for Applicant
BROWN RAYSMAN MILLSTEIN
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